

June 20, 2003

The Honorable J. Steve Thomas, Sr.
Clerk of the Circuit Court
County of Northumberland

Board of Supervisors
County of Northumberland

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Northumberland for the period April 1, 2002 through March 31, 2003.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system, and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Promptly Enter Judgments and Assess Court Fees

The Clerk needs to improve the court's procedures for entering judgments for unpaid fines and costs and for assessing certain court fees. Specifically, we observed the following conditions:

- In 18 of 20 unpaid cases tested, the Clerk failed to promptly enter unpaid fines and costs in the Judgment Lien Docket Book as required by Section 8.01-446 of the Code of Virginia. The Clerk did not enter seven cases promptly, and never entered eleven cases.
- In eight of 20 criminal cases tested, the Clerk failed to assess applicable court fees as required by the Code of Virginia. Fees not assessed included the Drug Offender Fee on three felony drug cases, the Fixed Felony Revocation Fee on three cases, and the DNA sample of felons fee on two cases.

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The Clerk should ensure that staff promptly enter judgments and assess all applicable court fees in accordance with the Code of Virginia.

We discussed these comments with the Clerk on June 20, 2003 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable John R. Alderman, Chief Judge
Kenny Eades, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Director, Admin and Public Records
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